



3013 (02-02-05)

ANNUAL REPORT

OF

Name: REEDSBURG UTILITY COMMISSION

Principal Office: 501 UTILITY COURT
P.O. BOX 230
REEDSBURG, WI 53959-0230

For the Year Ended: DECEMBER 31, 2005

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I DAVID MIKONOWICZ of
(Person responsible for accounts)

_____, REEDSBURG UTILITY COMMISSION, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

03/31/2006
(Date)

MANAGER

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: REEDSBURG UTILITY COMMISSION**Utility Address:** 501 UTILITY COURT

P.O. BOX 230

REEDSBURG, WI 53959-0230

When was utility organized? 9/3/1894**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR DAVID MIKONOWICZ P E**Title:** MANAGER**Office Address:**

501 UTILITY COURT

P.O. BOX 230

REEDSBURG, WI 53959-0230

Telephone: (608) 524 - 4381**Fax Number:** (608) 524 - 2423**E-mail Address:** davem@rucls.net

Individual or firm, if other than utility employee, preparing this report:

Name: ERNIE HIGHLEY**Title:****Office Address:** HIGHLEY CONSULTING

3078 EDMONTON DR

SUN PRAIRIE, WI 53590-4278

Telephone: (608) 837 - 3316**Fax Number:****E-mail Address:**

President, chairman, or head of utility commission/board or committee:

Name: WILLIAM A. RITZER**Title:** COMMISSION PRESIDENT**Office Address:**

501 UTILITY COURT

P.O. BOX 230

REEDSBURG, WI 53959-0230

Telephone: (608) 524 - 4381**Fax Number:** (608) 524 - 2423**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: JOHN ANDRES**Title:** CPA**Office Address:** VIRCHOW KRAUSE & CO LLP

TEN TERRACE CT

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (800) 362 - 7301**Fax Number:** (608) 249 - 1050**E-mail Address:****Date of most recent audit report:** 3/18/2005**Period covered by most recent audit:** JANUARY - DECEMBER 2004

Names and titles of utility management including manager or superintendent:

Name: MR DAVID MIKONOWICZ P E**Title:** MANAGER**Office Address:**

501 UTILITY CT

P.O. BOX 230

REEDSBURG, WI 53959-0230

Telephone: (608) 524 - 4381**Fax Number:** (608) 524 - 2423**E-mail Address:** davem@mwt.net

Name of utility commission/committee: REEDSBURG UTILITY COMMISSION

Names of members of utility commission/committee:

MR BARRY BORCHERT, CPA, VICE PRESIDENT

MR JAMES KRUEGER, SECRETARY

MR WILLIAM A RITZER, PRESIDENT

MR CARL STOLTE, MEMBER

MR RONALD STRAIGHT, MEMBER

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** 

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	18,895,783	15,759,297	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	16,000,103	13,336,973	2
Depreciation Expense (403)	866,842	758,802	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	578,877	527,072	5
Total Operating Expenses	17,445,822	14,622,847	
Net Operating Income	1,449,961	1,136,450	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	1,449,961	1,136,450	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	21,507	25,957	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	216,917	166,367	10
Miscellaneous Nonoperating Income (421)	244,126	775,544	11
Total Other Income	482,550	967,868	
Total Income	1,932,511	2,104,318	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(52,486)	(52,486)	12
Other Income Deductions (426)	147,523	290,161	13
Total Miscellaneous Income Deductions	95,037	237,675	
Income Before Interest Charges	1,837,474	1,866,643	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	513,436	517,503	14
Amortization of Debt Discount and Expense (428)	33,688	34,788	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	598	261	18
Interest Charged to Construction--Cr. (432)	0	100,694	19
Total Interest Charges	547,722	451,858	
Net Income	1,289,752	1,414,785	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	13,476,016	12,061,231	20
Balance Transferred from Income (433)	1,289,752	1,414,785	21
Miscellaneous Credits to Surplus (434)	849,081	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	15,614,849	13,476,016	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	18,895,783		18,895,783	1
Total (Acct. 400):	18,895,783	0	18,895,783	
Operation and Maintenance Expense (401-402):				
Derived	16,000,103		16,000,103	2
Total (Acct. 401-402):	16,000,103	0	16,000,103	
Depreciation Expense (403):				
Derived	866,842		866,842	3
Total (Acct. 403):	866,842	0	866,842	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	578,877		578,877	5
Total (Acct. 408):	578,877	0	578,877	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	1,449,961	0	1,449,961	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	21,507		21,507	8
Total (Acct. 415-416):	21,507	0	21,507	

Income from Nonutility Operations (417):

NONE	0		0	9
Total (Acct. 417):	0	0	0	

Nonoperating Rental Income (418):

NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
CD'S, MM, LGIP, ATC, CONNECT REEDSBURG	216,917	0	216,917 11
Total (Acct. 419):	216,917	0	216,917
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		182,390	182,390 12
Contributed Plant - Electric		61,736	61,736 13
NONE	0	0	0 14
Total (Acct. 421):	0	244,126	244,126
TOTAL OTHER INCOME:	238,424	244,126	482,550

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(52,486)		(52,486) 15
NONE	0	0	0 16
Total (Acct. 425):	(52,486)	0	(52,486)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		62,564	62,564 17
Depreciation Expense on Contributed Plant - Electric		84,959	84,959 18
NONE	0	0	0 19
Total (Acct. 426):	0	147,523	147,523
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(52,486)	147,523	95,037

INTEREST CHARGES**Interest on Long-Term Debt (427):**

Derived	513,436		513,436 20
Total (Acct. 427):	513,436	0	513,436

Amortization of Debt Discount and Expense (428):

MORTGAGE REVENUE BONDS	33,688		33,688 21
Total (Acct. 428):	33,688	0	33,688

Amortization of Premium on Debt--Cr. (429):

NONE	0		0 22
Total (Acct. 429):	0	0	0

Interest on Debt to Municipality (430):

Derived	0		0 23
Total (Acct. 430):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	598		598 24
Total (Acct. 431):	598	0	598
Interest Charged to Construction--Cr. (432):			
NONE	0		0 25
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	547,722	0	547,722
NET INCOME:	1,193,149	96,603	1,289,752
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	8,957,159	4,518,857	13,476,016 26
Total (Acct. 216):	8,957,159	4,518,857	13,476,016
Balance Transferred from Income (433):			
Derived	1,193,149	96,603	1,289,752 27
Total (Acct. 433):	1,193,149	96,603	1,289,752
Miscellaneous Credits to Surplus (434):			
NONE	849,081	0	849,081 28
Total (Acct. 434):	849,081	0	849,081
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 29
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 30
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 31
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	10,999,389	4,615,460	15,614,849

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)		31,652			31,652	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
DEPRECIATION PRIVATE SECURITY LTS		10,145			10,145	6
Total costs and expenses	0	10,145	0	0	10,145	
Net income (or loss)	0	21,507	0	0	21,507	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,146,714	17,749,069	0	0	18,895,783	1
Less: interdepartmental sales	0	124,399	0	0	124,399	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	(284)	9,248			8,964	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,146,998	17,615,422	0	0	18,762,420	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	310,404	9,392	319,796	1
Electric operating expenses	554,906	16,791	571,697	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	16,067	486	16,553	8
Electric utility plant accounts	113,617	3,438	117,055	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant	2,947	89	3,036	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	30,196	(30,196)	0	18
All other accounts			0	19
Total Payroll	1,028,137	0	1,028,137	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	7.2	1
Electric	13.8	2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	33,308,580	31,974,766	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	9,347,180	8,354,998	2
Net Utility Plant	23,961,400	23,619,768	
Utility Plant Acquisition Adjustments (117-118)		0	3
Other Utility Plant Adjustments (119)		0	4
Total Net Utility Plant	23,961,400	23,619,768	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	223,962	173,867	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	47,076	36,931	6
Net Nonutility Property	176,886	136,936	
Investment in Municipality (123)	1,360,000	1,000,000	7
Other Investments (124)	843,608	710,709	8
Special Funds (125-128)	765,778	1,166,771	9
Total Other Property and Investments	3,146,272	3,014,416	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	99,409	260,604	10
Special Deposits (132-134)	0	0	11
Working Funds (135)		0	12
Temporary Cash Investments (136)	43,052	41,741	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	2,806,577	1,357,567	15
Other Accounts Receivable (143)	313,899	290,490	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	491,283	432,636	18
Materials and Supplies (151-163)	439,157	460,318	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	92,165	67,812	21
Accrued Utility Revenues (173)		0	22
Miscellaneous Current and Accrued Assets (174)		0	23
Total Current and Accrued Assets	4,285,542	2,911,168	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	173,587	207,275	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	173,587	207,275	
Total Assets and Other Debits	31,566,801	29,752,627	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,742,928	1,742,928	26
Appropriated Earned Surplus (215)		0	27
Unappropriated Earned Surplus (216)	15,614,849	13,476,016	28
Total Proprietary Capital	17,357,777	15,218,944	
LONG-TERM DEBT			
Bonds (221-222)	10,250,000	10,910,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	281,562	393,896	31
Total Long-Term Debt	10,531,562	11,303,896	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	1,728,768	1,168,247	33
Payables to Municipality (233)	128,241	200,905	34
Customer Deposits (235)	32,318	18,475	35
Taxes Accrued (236)	498,726	450,101	36
Interest Accrued (237)	86,152	86,700	37
Matured Long-Term Debt (239)		0	38
Matured Interest (240)		0	39
Tax Collections Payable (241)	240	67,339	40
Miscellaneous Current and Accrued Liabilities (242)	179,524	160,497	41
Total Current and Accrued Liabilities	2,653,969	2,152,264	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)		0	43
Other Deferred Credits (253)	1,023,493	1,077,523	44
Total Deferred Credits	1,023,493	1,077,523	
OPERATING RESERVES			
Property Insurance Reserve (261)		0	45
Injuries and Damages Reserve (262)		0	46
Pensions and Benefits Reserve (263)		0	47
Miscellaneous Operating Reserves (265)		0	48
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	31,566,801	29,752,627	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	8,800,727	0	0	23,174,039	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	5,561,845	0	0	21,570,072	2
Utility Plant in Service - Contributed Plant (101.2)	3,569,398	0	0	2,481,749	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	229			125,287	9
Total Utility Plant	9,131,472	0	0	24,177,108	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	1,574,438	0	0	6,394,779	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	493,365	0	0	884,598	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
Total Accumulated Provision	2,067,803	0	0	7,279,377	
Net Utility Plant	7,063,669	0	0	16,897,731	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 111.1)**

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	1,446,497	5,661,529			7,108,026	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	128,804	738,038			866,842	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	13,557				13,557	6
Accruals charged other						7
accounts (specify):						8
Transp clearing sewer-billing sys	1,585	24,889			26,474	9
Salvage	717	21,400			22,117	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	144,663	784,327	0	0	928,990	16
Debits during year						17
Book cost of plant retired	14,710	39,712			54,422	18
Cost of removal	2,010	11,365			13,375	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	16,720	51,077	0	0	67,797	25
Balance end of year (111.1)	1,574,440	6,394,779	0	0	7,969,219	26

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	431,871	815,101			1,246,972	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	62,564	84,959			147,523	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	1,009	1,695			2,704	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	63,573	86,654	0	0	150,227	16
Debits during year						17
Book cost of plant retired	1,482	14,183			15,665	18
Cost of removal	597	2,974			3,571	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	2,079	17,157	0	0	19,236	25
Balance end of year (111.1)	493,365	884,598	0	0	1,377,963	26

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
PRIVATE SECURITY LIGHTS	173,867	50,095		223,962	3
Total Nonutility Property (121)	173,867	50,095	0	223,962	
Less accum. prov. depr. & amort. (122)	36,931	10,145		47,076	4
Net Nonutility Property	136,936	39,950	0	176,886	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			409,708		409,708	429,698	3
Total Electric Utility					409,708	429,698	

Account	Total End of Year	Amount Prior Year	
Electric utility total	409,708	429,698	1
Water utility (154)	29,449	30,620	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	439,157	460,318	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
AMORTIZATION LOSS ON REACQUIRED DEBT	16,402	428	19,618	1
DEBT DISCOUNT MORT REV BONDS	17,286	428	153,969	2
Total			173,587	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	1,742,928	1
Changes during year (explain):		
NONE		2
Balance end of year	<u>1,742,928</u>	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1998 MORTGAGE REVENUE BOND EL	04/01/1998	12/01/2007	4.41%	795,000	1
2000 MORTGAGE REVENUE BOND WA	02/01/2000	12/01/2020	5.33%	1,510,000	2
2000 MORTGAGE REVENUE BOND EL	12/01/2000	12/01/2020	5.33%	2,340,000	3
2002 MORTGAGE REVENUE BOND EL	09/16/2002	12/01/2020	4.40%	1,010,000	4
2003 MORTGAGE REVENUE BOND EL	05/15/2003	12/01/2023	3.80%	3,295,000	5
2004 MORTGAGE REVENUE BOND EL	04/01/2004	12/01/2010	3.95%	1,300,000	6
Total Bonds (Account 221):				10,250,000	
Total Reacquired Bonds (Account 222)				0	7

Net amount of bonds outstanding December 31: 10,250,000

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
COMMUNITY FIRST BANK	03/15/2001	03/15/2006	5.00%	104,094	1
PENSION FUND LIABILITY-CITY	12/12/2003	12/01/2008	3.07%	139,889	2
ALLIANT ENERGY - GEO THERMAL CONST.	09/01/2001	09/01/2006	3.00%	37,579	3
Total for Account 224				281,562	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	450,101	1
Accruals:		
Charged water department expense	0	2
Charged electric department expense	498,726	3
Charged sewer department expense	4,036	4
Other (explain):		
NONE		5
Total Accruals and other credits	502,762	
Taxes paid during year:		
County, state and local taxes	418,731	6
Social Security taxes	34,332	7
PSC Remainder Assessment	1,074	8
Other (explain):		
NONE		9
Total payments and other debits	454,137	
Balance end of year	498,726	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
2000 ELECTRIC MORTGAGE REVENUE BOND	10,872	130,331	130,462	10,741	2
1998 MORTGAGE REVENUE BOND	4,167	48,913	50,012	3,068	3
2000 WATER MORTGAGE REVENUE BOND	20,818	82,437	83,270	19,985	4
2002 MORTGAGE REVENUE BOND	4,020	48,140	48,250	3,910	5
2003 MORTGAGE REVENUE BOND	11,547	138,163	138,557	11,153	6
2004 ELECTRIC REVENUE BOND	31,185	51,020	52,580	29,625	7
Subtotal	82,609	499,004	503,131	78,482	
Advances from Municipality (223)					
NONE	0			0	8
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
COMMUNITY FIRST BANK	1,315	6,811	2,754	5,372	9
ALLIANT ENERGY	0	2,268	2,268	0	10
PENSION FUND LIABILITY	0	5,353	5,353	0	11
Subtotal	1,315	14,432	10,375	5,372	
Notes Payable (231)					
CUSTOMER DEPOSITS	2,776	598	1,076	2,298	12
Subtotal	2,776	598	1,076	2,298	
Total	86,700	514,034	514,582	86,152	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
INVESTMENT IN CONNECT REEDSBURG	1,360,000	1
Total (Acct. 123):	1,360,000	
Other Investments (124):		
INVESTMENT IN ATC	841,545	2
SPECIAL ASSESSMENTS	2,063	3
Total (Acct. 124):	843,608	
Sinking Funds (125):		
WATER-BAIRD RESERVE	80,797	4
ELECTRIC-MRB RESERVE	607,244	5
ELECTRIC-MRB PRINCIPAL & INTEREST	1,026	6
WATER-MRB RESERVE	76,304	7
WATER-MRB PRINCIPAL & INTEREST	145	8
WATER IMPACT FEES	262	9
Total (Acct. 125):	765,778	
Depreciation Fund (126):		
NONE		10
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		11
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		12
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		13
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		14
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	81,520	15
Electric	2,725,057	16
Sewer (Regulated)		17
Other (specify):		
NONE		18
Total (Acct. 142):	2,806,577	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	201,642	19
Merchandising, jobbing and contract work		20
Other (specify):		
WATER-MISC	146	21
ELEC-VERIZON NORTH	12,100	22
ELEC-CHARTER COMMUNICATIONS	15,979	23
ELEC-AUXIANT REIMBURSEMENT	32,380	24
ELEC-MISC	51,652	25
Total (Acct. 143):	313,899	
Receivables from Municipality (145):		
MISC	25,496	26
SEWER JOINT BILLING EXPENSE	109,077	27
PUBLIC FIRE PROTECTION	242,576	28
CONNECT REEDSBURG-OPERATING EXPENSES	114,134	29
Total (Acct. 145):	491,283	
Prepayments (165):		
NONE		30
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		31
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		32
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		33
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		34
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		35
Total (Acct. 186):	0	
Payables to Municipality (233):		
SEWER COLLECTIONS	126,763	36

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
MISC	1,478	37
Total (Acct. 233):	128,241	
Other Deferred Credits (253):		
Regulatory Liability	944,733	38
DSM	58,684	39
WPPI-OTHER DEFERRED CREDITS	282	40
WPPI-SCHOLARSHIPS	500	41
WPPI-ADVANCED FUNDING	1,000	42
PUBLIC BENEFITS	18,294	43
Total (Acct. 253):	1,023,493	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	5,464,364	21,095,572	0	0	26,559,936	1
Materials and Supplies	30,034	419,703	0	0	449,737	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (111.1)	1,510,468	6,028,154	0	0	7,538,622	4
Customer Advances for Construction					0	5
Regulatory Liability	307,165	663,811	0	0	970,976	6
					0	7
Average Net Rate Base	3,676,765	14,823,310	0	0	18,500,075	
Net Operating Income	260,877	1,189,084	0	0	1,449,961	8
Net Operating Income as a percent of						
Average Net Rate Base	7.10%	8.02%	N/A	N/A	7.84%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	315,467	681,752	0	0	997,219	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	16,604	35,882	0	0	52,486	3
Other (specify):					0	4
Balance End of Year	298,863	645,870	0	0	944,733	

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

General footnotes

434 Misc Credits: to include an audit adj for prior period. This adj was to include Dec 2005 industrial sales & delete Dec 2004 industrial sales from the year 2005.

Interest Accrued (Acct. 237) (Page F-18)

If Interest Accrued During Year (for other than Bonds (221)) is non-zero AND the Notes Payable and Miscellaneous Long-Term Debt schedule shows a Principal Amount EOY of zero or less, please explain.

No discrepancy, balance customer deposits per instructions on headnote.

Balance Sheet End-of-Year Account Balances (Page F-19)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done .

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,114,765	1,075,297	1
Total Sales of Water	1,114,765	1,075,297	
Other Operating Revenues			
Forfeited Discounts (470)	1,835	1,832	2
Miscellaneous Service Revenues (471)	30	0	3
Rents from Water Property (472)	19,850	2,450	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	10,234	9,946	6
Total Other Operating Revenues	31,949	14,228	
Total Operating Revenues	1,146,714	1,089,525	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	15,709	14,965	7
Pumping Expenses (620-633)	123,658	88,629	8
Water Treatment Expenses (640-652)	57,517	53,452	9
Transmission and Distribution Expenses (660-678)	185,957	171,384	10
Customer Accounts Expenses (901-905)	51,486	54,386	11
Sales Expenses (910)	5,345	3,914	12
Administrative and General Expenses (920-932)	158,226	190,122	13
Total Operation and Maintenance Expenses	597,898	576,852	
Other Operating Expenses			
Depreciation Expense (403)	128,804	123,130	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	159,135	107,683	16
Total Other Operating Expenses	287,939	230,813	
Total Operating Expenses	885,837	807,665	
NET OPERATING INCOME	260,877	281,860	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	2,854	148,194	365,176	4
Commercial	406	98,803	164,987	5
Industrial	34	385,944	292,688	6
Total Metered Sales to General Customers (461)	3,294	632,941	822,851	
Private Fire Protection Service (462)	65		23,851	7
Public Fire Protection Service (463)	1		242,576	8
Other Sales to Public Authorities (464)	42	14,460	25,487	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	3,402	647,401	1,114,765	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	242,576	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	242,576	
Forfeited Discounts (470):		
Customer late payment charges	1,835	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,835	
Miscellaneous Service Revenues (471):		
WATER RECONNECTS	30	7
Total Miscellaneous Service Revenues (471)	30	
Rents from Water Property (472):		
TOWER-ALLTEL	18,000	8
CONNECT REEDSBURG-RENT	1,850	9
Total Rents from Water Property (472)	19,850	
Interdepartmental Rents (473):		
NONE		10
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	10,234	11
Other (specify):		
NONE		12
Total Other Water Revenues (474)	10,234	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	15,709	14,965	1
Operation Labor and Expenses (601)		0	2
Purchased Water (602)		0	3
Miscellaneous Expenses (603)		0	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)		0	6
Maintenance of Structures and Improvements (611)		0	7
Maintenance of Collecting and Impounding Reservoirs (612)		0	8
Maintenance of Lake, River and Other Intakes (613)		0	9
Maintenance of Wells and Springs (614)		0	10
Maintenance of Infiltration Galleries and Tunnels (615)		0	11
Maintenance of Supply Mains (616)		0	12
Maintenance of Miscellaneous Water Source Plant (617)		0	13
Total Source of Supply Expenses	15,709	14,965	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	7,139	6,398	14
Fuel for Power Production (621)		0	15
Power Production Labor and Expenses (622)		0	16
Fuel or Power Purchased for Pumping (623)	59,776	49,218	17
Pumping Labor and Expenses (624)	14,875	13,915	18
Expenses Transferred--Credit (625)		0	19
Miscellaneous Expenses (626)	782	752	20
Rents (627)		0	21
Maintenance Supervision and Engineering (630)		0	22
Maintenance of Structures and Improvements (631)		0	23
Maintenance of Power Production Equipment (632)		0	24
Maintenance of Pumping Equipment (633)	41,086	18,346	25
Total Pumping Expenses	123,658	88,629	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	3,569	3,199	26
Chemicals (641)	36,479	34,227	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
WATER TREATMENT EXPENSES			
Operation Labor and Expenses (642)	16,026	14,921	28
Miscellaneous Expenses (643)	181	0	29
Rents (644)		0	30
Maintenance Supervision and Engineering (650)		0	31
Maintenance of Structures and Improvements (651)		0	32
Maintenance of Water Treatment Equipment (652)	1,262	1,105	33
Total Water Treatment Expenses	57,517	53,452	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	28,204	26,718	34
Storage Facilities Expenses (661)		0	35
Transmission and Distribution Lines Expenses (662)	9,453	8,463	36
Meter Expenses (663)	2,867	2,529	37
Customer Installations Expenses (664)		0	38
Miscellaneous Expenses (665)	43,152	33,554	39
Rents (666)		0	40
Maintenance Supervision and Engineering (670)	14,277	12,796	41
Maintenance of Structures and Improvements (671)	1,001	1,209	42
Maintenance of Distribution Reservoirs and Standpipes (672)	9,721	3,092	43
Maintenance of Transmission and Distribution Mains (673)	40,741	40,474	44
Maintenance of Fire Mains (674)		0	45
Maintenance of Services (675)	22,465	20,554	46
Maintenance of Meters (676)	3,580	2,954	47
Maintenance of Hydrants (677)	10,496	19,041	48
Maintenance of Miscellaneous Plant (678)		0	49
Total Transmission and Distribution Expenses	185,957	171,384	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	2,782	3,691	50
Meter Reading Labor (902)	6,296	5,187	51
Customer Records and Collection Expenses (903)	42,124	45,468	52
Uncollectible Accounts (904)	284	40	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)		0	54
Total Customer Accounts Expenses	51,486	54,386	
SALES EXPENSES			
Sales Expenses (910)	5,345	3,914	55
Total Sales Expenses	5,345	3,914	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	51,536	46,155	56
Office Supplies and Expenses (921)	27,663	30,573	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	10,996	20,570	59
Property Insurance (924)	8,155	8,066	60
Injuries and Damages (925)	7,324	6,175	61
Employee Pensions and Benefits (926)	49,089	64,578	62
Regulatory Commission Expenses (928)		0	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	2,999	5,604	65
Rents (931)		0	66
Maintenance of General Plant (932)	464	8,401	67
Total Administrative and General Expenses	158,226	190,122	
Total Operation and Maintenance Expenses	597,898	576,852	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		129,739	129,165	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		6,010	4,174	2
Net property tax equivalent		123,729	124,991	
Social Security		34,332	18,510	3
PSC Remainder Assessment		1,074	1,276	4
Other (specify): RURAL PLANT ADJUSTMENT PRIOR YRS			(37,094)	5
Total tax expense		159,135	107,683	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sauk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.232430				3
County tax rate	mills		5.230940				4
Local tax rate	mills		10.122460				5
School tax rate	mills		10.055910				6
Voc. school tax rate	mills		1.569500				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.211240				10
Less: state credit	mills		1.272210				11
Net tax rate	mills		25.939030				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.122460				14
Combined School Tax Rate	mills		11.625410				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.747870				17
Total Tax Rate	mills		27.211240				18
Ratio of Local and School Tax to Total	dec.		0.799224				19
Total tax net of state credit	mills		25.939030				20
Net Local and School Tax Rate	mills		20.731090				21
Utility Plant, Jan. 1	\$	8,800,727	8,800,727				22
Materials & Supplies	\$	30,620	30,620				23
Subtotal	\$	8,831,347	8,831,347				24
Less: Plant Outside Limits	\$	1,076,443	1,076,443				25
Taxable Assets	\$	7,754,904	7,754,904				26
Assessment Ratio	dec.		0.807000				27
Assessed Value	\$	6,258,208	6,258,208				28
Net Local & School Rate	mills		20.731090				29
Tax Equiv. Computed for Current Year	\$	129,739	129,739				30
Tax Equivalent per 1994 PSC Report	\$	90,634					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	129,739					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	6,102		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	151,609		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	157,711	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	230,154		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	296,422		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	156		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	526,732	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	19,797		23
Total Water Treatment Plant	19,797	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			6,102	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)		(6,545)	145,064	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	(6,545)	151,166	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)		(47,686)	182,468	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)		(33,735)	262,687	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			156	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	(81,421)	445,311	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			19,797	23
Total Water Treatment Plant	0	0	19,797	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	29,829		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	1,020,773		26
Transmission and Distribution Mains (343)	1,504,077	50,626	27
Fire Mains (344)	0		28
Services (345)	261,720	13,318	29
Meters (346)	482,498	24,645	30
Hydrants (348)	173,824	12,337	31
Other Transmission and Distribution Plant (349)	481		32
Total Transmission and Distribution Plant	3,473,202	100,926	
GENERAL PLANT			
Land and Land Rights (389)	42,120		33
Structures and Improvements (390)	764,390	944	34
Office Furniture and Equipment (391)	22,819	1,143	35
Computer Equipment (391.1)	95,179	1,812	36
Transportation Equipment (392)	100,619		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	34,742		39
Laboratory Equipment (395)	2,752		40
Power Operated Equipment (396)	109,604		41
Communication Equipment (397)	13,549	192,813	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	3,667		44
Other Tangible Property (399)	0		45
Total General Plant	1,189,441	196,712	
Total utility plant in service directly assignable	5,366,883	297,638	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	5,366,883	297,638	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			29,829	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			1,020,773	26
Transmission and Distribution Mains (343)	338		1,554,365	27
Fire Mains (344)			0	28
Services (345)	517		274,521	29
Meters (346)	3,705		503,438	30
Hydrants (348)	199		185,962	31
Other Transmission and Distribution Plant (349)			481	32
Total Transmission and Distribution Plant	4,759	0	3,569,369	
GENERAL PLANT				
Land and Land Rights (389)			42,120	33
Structures and Improvements (390)			765,334	34
Office Furniture and Equipment (391)			23,962	35
Computer Equipment (391.1)			96,991	36
Transportation Equipment (392)			100,619	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			34,742	39
Laboratory Equipment (395)			2,752	40
Power Operated Equipment (396)			109,604	41
Communication Equipment (397)	9,951		196,411	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			3,667	44
Other Tangible Property (399)			0	45
Total General Plant	9,951	0	1,376,202	
Total utility plant in service directly assignable	14,710	(87,966)	5,561,845	
Common Utility Plant Allocated to Water Department				0 46
Total utility plant in service	14,710	(87,966)	5,561,845	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	20,000		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	19,845	6,545	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	39,845	6,545	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	145,969	47,686	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	102,372	33,735	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	248,341	81,421	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			20,000	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			26,390	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	46,390	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			193,655	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			136,107	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	329,762	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
Total Water Treatment Plant	0	0	0	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	2,342,890	52,494	27
Fire Mains (344)	0		28
Services (345)	460,008	24,401	29
Meters (346)	0		30
Hydrants (348)	297,406	17,529	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	3,100,304	94,424	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	3,388,490	182,390	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,388,490	182,390	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)	475		2,394,909 27
Fire Mains (344)			0 28
Services (345)	727		483,682 29
Meters (346)			0 30
Hydrants (348)	280		314,655 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	1,482	0	3,193,246
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	1,482	0	3,569,398
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	1,482	0	3,569,398

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	77,381	2.90%	4,215	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	77,381		4,215	
PUMPING PLANT				
Structures and Improvements (321)	56,045	3.20%	6,261	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	127,554	4.40%	11,854	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	122	4.40%	6	14
Other Pumping Equipment (328)	0	4.40%		15
Total Pumping Plant	183,721		18,121	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	19,797	6.00%		17
Total Water Treatment Plant	19,797		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	222,765	1.90%	19,395	19
Transmission and Distribution Mains (343)	179,762	1.30%	19,882	20
Fire Mains (344)	0			21
Services (345)	79,610	2.90%	7,775	22
Meters (346)	224,798	5.50%	27,113	23
Hydrants (348)	35,248	2.20%	3,958	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					81,596	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	81,596	
321					62,306	8
322					0	9
323					0	10
324					0	11
325					139,408	12
326					0	13
327					128	14
328					0	15
	0	0	0	0	201,842	
331					0	16
332					19,797	17
	0	0	0	0	19,797	
341					0	18
342					242,160	19
343	338		586		199,892	20
344					0	21
345	517	1,691	95		85,272	22
346	3,705				248,206	23
348	199	319	36		38,724	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	505	5.00%		25
Total Transmission and Distribution Plant	742,688		78,123	
GENERAL PLANT				
Structures and Improvements (390)	76,299	2.90%	22,181	26
Office Furniture and Equipment (391)	5,141	5.80%	1,357	27
Computer Equipment (391.1)	95,179	26.70%	1,812	28
Transportation Equipment (392)	100,619	13.30%		29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	28,708	5.80%	2,015	31
Laboratory Equipment (395)	2,042	5.80%	160	32
Power Operated Equipment (396)	109,605	7.50%		33
Communication Equipment (397)	3,603	15.00%	15,747	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	1,714	5.80%	213	36
Other Tangible Property (399)	0			37
Total General Plant	422,910		43,485	
Total accum. prov. directly assignable	1,446,497		143,944	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	1,446,497		143,944	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
349					505	25
	<u>4,759</u>	<u>2,010</u>	<u>717</u>	<u>0</u>	<u>814,759</u>	
390					98,480	26
391					6,498	27
391.1					96,991	28
392					100,619	29
393					0	30
394					30,723	31
395					2,202	32
396					109,605	33
397	9,951				9,399	34
397.1					0	35
398					1,927	36
399					0	37
	<u>9,951</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>456,444</u>	
	<u>14,710</u>	<u>2,010</u>	<u>717</u>	<u>0</u>	<u>1,574,438</u>	
					0	38
	<u>14,710</u>	<u>2,010</u>	<u>717</u>	<u>0</u>	<u>1,574,438</u>	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	728	2.90%	670	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	728		670	
PUMPING PLANT				
Structures and Improvements (321)	5,861	3.20%	5,434	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	5,702	4.40%	5,247	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	11,563		10,681	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	0			17
Total Water Treatment Plant	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	0			19
Transmission and Distribution Mains (343)	254,476	1.30%	30,796	20
Fire Mains (344)	0			21
Services (345)	116,459	2.90%	13,684	22
Meters (346)	0			23
Hydrants (348)	48,645	2.20%	6,733	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					1,398	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	1,398	
321					11,295	8
322					0	9
323					0	10
324					0	11
325					10,949	12
326					0	13
327					0	14
328					0	15
	0	0	0	0	22,244	
331					0	16
332					0	17
	0	0	0	0	0	
341					0	18
342					0	19
343	475		825		285,622	20
344					0	21
345	727	149	134		129,401	22
346					0	23
348	280	448	50		54,700	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
TRANSMISSION AND DISTRIBUTION PLANT			
Other Transmission and Distribution Plant (349)	0		25
Total Transmission and Distribution Plant	419,580		51,213
GENERAL PLANT			
Structures and Improvements (390)	0		26
Office Furniture and Equipment (391)	0		27
Computer Equipment (391.1)	0		28
Transportation Equipment (392)	0		29
Stores Equipment (393)	0		30
Tools, Shop and Garage Equipment (394)	0		31
Laboratory Equipment (395)	0		32
Power Operated Equipment (396)	0		33
Communication Equipment (397)	0		34
SCADA Equipment (397.1)	0		35
Miscellaneous Equipment (398)	0		36
Other Tangible Property (399)	0		37
Total General Plant	0		0
Total accum. prov. directly assignable	431,871		62,564
Common Utility Plant Allocated to Water Department	0		38
Total accum. prov. for depreciation	431,871		62,564

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	<u>1,482</u>	<u>597</u>	<u>1,009</u>	<u>0</u>	<u>469,723</u>
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>1,482</u>	<u>597</u>	<u>1,009</u>	<u>0</u>	<u>493,365</u>
					0 38
	<u>1,482</u>	<u>597</u>	<u>1,009</u>	<u>0</u>	<u>493,365</u>

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			45,460	45,460	1
February			44,100	44,100	2
March			43,380	43,380	3
April			43,380	43,380	4
May			54,170	54,170	5
June			64,900	64,900	6
July			66,640	66,640	7
August			89,920	89,920	8
September			78,130	78,130	9
October			53,830	53,830	10
November			47,460	47,460	11
December			48,512	48,512	12
Total annual pumpage	0	0	679,882	679,882	
Less: Water sold				647,401	13
Volume pumped but not sold				32,481	14
Volume sold as a percent of volume pumped				95%	15
Volume used for water production, water quality and system maintenance				6,000	16
Volume related to equipment/system malfunction				1	17
Non-utility volume NOT included in water sales				9,000	18
Total volume not sold but accounted for				15,001	19
Volume pumped but unaccounted for				17,480	20
Percent of water lost				3%	21
If more than 15%, indicate causes:					22
If more than 15%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				3,700	24
Date of maximum: 8/30/2005					25
Cause of maximum:					26
Canning Factories, Lawn Watering					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				700	27
Date of minimum: 1/1/2005					28
Total KWH used for pumping for the year				731,429	29
If water is purchased: Vendor Name: N/A					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
POWER HOUSE	1	260	6	432,000	Yes	1
GRANITE AVENUE	2	250	6	403,200	Yes	2
MYRTLE	3	486	12	1,440,000	Yes	3
LUCKY	4	480	16	1,440,000	Yes	4
NISHAN	6	365	18	1,512,000	Yes	5
WELL #7	7	515	24	1,728,000	Yes	6

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	GRANITE PUMP	LUCKY PUMP HOUSE	MYRTLE PUMP HOUSE	1
Location	101 GRANITE AVENUE	821 LUCKY STREET	433 MYRTLE STREET	2
Purpose	S	P	P	3
Destination	R D	R D	R D	4
Pump Manufacturer	STA-RITE	LAYNE	LAYNE	5
Year Installed	1982	1966	1956	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	285	1,000	1,000	8
Pump Motor or Standby Engine Mfr	STA-RITE	US	US	9
Year Installed	1982	1966	1956	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	25	75	40	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	NISHAN PUMP HOUSE	POWER HOUSE	PRESSURE BOOSTER	14
Location	1700 EIGHTH STREET	S WEBB AVENUE	1301 NINETEENTH STREET	15
Purpose	P	S	B	16
Destination	R D	R D	R D	17
Pump Manufacturer	LAYNE	LAYNE	CORNELL	18
Year Installed	1990	1981	1994	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,060	310	50	21
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	US	CORNELL	22
Year Installed	1990	1981	1994	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	100	25	15	25

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #7			1
Location	SARAH ROSE LANE			2
Purpose	P			3
Destination	R D			4
Pump Manufacturer	AMERICAN TURBINE			5
Year Installed	2003			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	1,200			8
Pump Motor or Standby Engine Mfr	AMERICAN			9 10
Year Installed	2003			11
Type	ELECTRIC			12
Horsepower	150			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22 23
Year Installed				24
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	14TH. STREET	HIGHWAY H	REED. RD/ 8TH ST-MOYER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	4
				5
Year constructed	1972	2001	1983	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	CONCRETE	8
				9
Elevation difference in feet (See Headnote 3.)	137	229	137	10
				11
Total capacity in gallons (actual)	500,000	500,000	500,000	12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	14
				15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	16
				17
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	20
				21
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	22
				23
Is water fluoridated (yes, no)?	Y	Y	Y	24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	WEBB WATER TOWER		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1939		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	137		10
			11
Total capacity in gallons (actual)	200,000		12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		16
			17
Filters, type (gravity, pressure, other, none)	NONE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		20
			21
Is a corrosion control chemical used (yes, no)?	Y		22
			23
Is water fluoridated (yes, no)?	Y		24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	3.000	322	0	0	0	322
M	D	4.000	34,687	0	0	0	34,687
M	D	6.000	102,079	1,028	300	0	102,807
M	S	6.000	60	0	0	0	60
P	D	6.000	1,620	0	0	0	1,620
M	D	8.000	70,516	1,247	0	0	71,763
M	S	8.000	110	0	0	0	110
M	T	8.000	450	0	0	0	450
P	D	8.000	7,004	0	0	0	7,004
M	D	10.000	40,101	0	0	0	40,101
M	S	10.000	150	0	0	0	150
M	T	10.000	200	0	0	0	200
M	D	12.000	41,249	463	0	0	41,712
M	T	12.000	100	0	0	0	100
P	D	12.000	1,800	0	0	0	1,800
Total Within Municipality			300,448	2,738	300	0	302,886
M	D	6.000	0	0	0	0	0
M	D	12.000	6,205	0	0	0	6,205
M	T	12.000	2,048	1,026	0	0	3,074
Total Outside of Municipality			8,253	1,026	0	0	9,279
Total Utility			308,701	3,764	300	0	312,165

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,874	3	10	0	1,867		1
M	1.000	940	20	1	0	959		2
M	1.250	38	0	0	0	38		3
M	1.500	55	13	0	0	68		4
M	2.000	103	0	0	0	103		5
M	3.000	5	0	0	0	5		6
M	4.000	15	0	0	0	15		7
M	6.000	43	4	0	0	47		8
M	8.000	8	0	0	0	8		9
M	10.000	2	0	0	0	2		10
Total Utility		3,083	40	11	0	3,112	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,834	144	57	0	2,921	128	1
0.750	246	11	2	0	255	9	2
1.000	120	4	2	0	122	3	3
1.250	4	0	0	0	4	0	4
1.500	44	0	0	0	44	3	5
2.000	75	2	2	0	75	12	6
3.000	16	1	0	0	17	4	7
4.000	11	0	0	0	11	11	8
6.000	6	0	0	0	6	4	9
Total:	3,356	162	63	0	3,455	174	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,623	209	1	9	0	79	2,921	1
0.750	186	47	5	5	0	12	255	2
1.000	36	64	7	6	0	9	122	3
1.250	0	3	0	0	0	1	4	4
1.500	1	35	2	3	1	2	44	5
2.000	0	42	9	12	5	7	75	6
3.000	0	5	4	4	0	4	17	7
4.000	0	2	4	3	0	2	11	8
6.000	0	2	3	0	0	1	6	9
Total:	2,846	409	35	42	6	117	3,455	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	4	1	0	0	5	1
Within Municipality	501	8	1	0	508	2
Total Fire Hydrants	505	9	1	0	513	
Flushing Hydrants						
	0	0	0	0	0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	513
Number of distribution system valves end of year:	937
Number of distribution valves operated during year:	468

WATER OPERATING SECTION FOOTNOTES

Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$10,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done.

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

623 Power for pumping increased due to increase in cost of power passed on through purchased power adjustment clause.

633 Maint of pumping equipment increased due to pump repairs at well #6.

926 Employee pensions and benefits decreased because the utility is partially self-insured and there were less water dept health claims in 2005.

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$100,000, please explain. If applicable, provide construction authorization.

397 Part of new SCADA system upgrade.

If Adjustments for any account are nonzero, please explain.

314,321,325 Impact fees transferred to contributed plant.

397 SCADA system replaced.

Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-12)

If Accumulated Depreciation End of Year Balance is greater than the equivalent Plant in Service (Financed by Utility or Municipality) EOY Balance, please explain.

349 Other distribution plant, over depreciated by \$24.

396 Difference rounding to nearest dollar.

Water Mains (Page W-21)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

Utility funds.

Water Services (Page W-22)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

Utility funds.

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

Data unavailable.

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-23)

Explain program for replacing or testing meters 1" or smaller.

Per PSC ruling 185.76 item 6 - When system losses are less than the prescribed percentages under s. PSC 185.85(4), a utility in lieu of testing every meter as required under sub.(1), may satisfy the requirements of this section for 5/8, 3/4, and 1-inch meters by adopting a new meter replacement program that results in each meter being replaced within 20 years of the original date of installation.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Yes.

If 6-inch or larger meters in commercial, industrial or public authority classifications have not been tested, please explain.

Per PSC ruling 185.761 Alternative sample-testing plan for in-use meters.
(1) As an alternative to testing 100% of meters that require testing under s.PSC 185.76, a utility may test a population sample equal to 25% of the total to be tested of each meter size. This test sample shall be a random selection of the total to be tested and each meter size test shall be conducted independently. If 10% or more of the test sample does not meet the accuracy requirements of s. PSC 185.35, the utility shall test all meters of that size in accordance with s. PSC 185.76.

Hydrants and Distribution System Valves (Page W-24)

General footnotes

Number of hydrants operated during year off by 1 meter-Rounding error. One half were operated.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	17,734,538	14,611,354	1
Total Sales of Electricity	17,734,538	14,611,354	
Other Operating Revenues			
Forfeited Discounts (450)	13,005	10,770	2
Miscellaneous Service Revenues (451)	(6,676)	0	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	2,811	43,359	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	5,391	4,289	7
Total Other Operating Revenues	14,531	58,418	
Total Operating Revenues	17,749,069	14,669,772	
Operation and Maintenance Expenses			
Power Production Expenses (500-557)	14,245,845	11,675,567	8
Transmission Expenses (560-573)	11,441	14,842	9
Distribution Expenses (580-598)	369,024	431,995	10
Customer Accounts Expenses (901-905)	192,390	154,285	11
Sales Expenses (911-916)	8,850	8,818	12
Administrative and General Expenses (920-932)	574,655	474,614	13
Total Operation and Maintenance Expenses	15,402,205	12,760,121	
Other Expenses			
Depreciation Expense (403)	738,038	635,672	14
Amortization Expense (404-407)		0	15
Taxes (408)	419,742	419,389	16
Total Other Expenses	1,157,780	1,055,061	
Total Operating Expenses	16,559,985	13,815,182	
NET OPERATING INCOME	1,189,084	854,590	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	13,005	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	13,005	
Miscellaneous Service Revenues (451):		
RECONNECTS & MISC	(6,676)	3
Total Miscellaneous Service Revenues (451)	(6,676)	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
RENT CHARGED TO CONNECT RG	5,550	5
POLE CONTACTS-CORRECTION OF PRIOR YEAR	(2,739)	6
Total Rent from Electric Property (454)	2,811	
Interdepartmental Rents (455):		
NONE		7
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
SALES TAX DISCOUNTS	3,886	8
NSF CHECK FEES & MISC	1,505	9
Total Other Electric Revenues (456)	5,391	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Engineering (500)	0	1
Fuel (501)	0	2
Steam Expenses (502)	0	3
Steam from Other Sources (503)	0	4
Steam Transferred -- Credit (504)	0	5
Electric Expenses (505)	0	6
Miscellaneous Steam Power Expenses (506)	0	7
Rents (507)	0	8
Maintenance Supervision and Engineering (510)	0	9
Maintenance of Structures (511)	0	10
Maintenance of Boiler Plant (512)	0	11
Maintenance of Electric Plant (513)	0	12
Maintenance of Miscellaneous Steam Plant (514)	0	13
Total Steam Power Generation Expenses	0	0
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Engineering (535)	0	14
Water for Power (536)	0	15
Hydraulic Expenses (537)	0	16
Electric Expenses (538)	0	17
Miscellaneous Hydraulic Power Generation Expenses (539)	0	18
Rents (540)	0	19
Maintenance Supervision and Engineering (541)	0	20
Maintenance of Structures (542)	0	21
Maintenance of Reservoirs, Dams and Waterways (543)	0	22
Maintenance of Electric Plant (544)	0	23
Maintenance of Miscellaneous Hydraulic Plant (545)	0	24
Total Hydraulic Power Generation Expenses	0	0
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Engineering (546)	0	25
Fuel (547)	0	26
Generation Expenses (548)	0	27

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
OTHER POWER GENERATION EXPENSES			
Miscellaneous Other Power Generation Expenses (549)	0		28
Rents (550)	0		29
Maintenance Supervision and Engineering (551)	0		30
Maintenance of Structures (552)	0		31
Maintenance of Generating and Electric Plant (553)	0		32
Maintenance of Miscellaneous Other Power Generating Plant (554)	0		33
Total Other Power Generation Expenses	0	0	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (555)	14,245,845	11,675,567	34
System Control and Load Dispatching (556)		0	35
Other Expenses (557)		0	36
Total Other Power Supply Expenses	14,245,845	11,675,567	
Total Power Production Expenses	14,245,845	11,675,567	
TRANSMISSION EXPENSES			
Operation Supervision and Engineering (560)	4,036	4,095	37
Load Dispatching (561)		0	38
Station Expenses (562)	6,300	8,543	39
Overhead Line Expenses (563)		1,181	40
Underground Line Expenses (564)		18	41
Miscellaneous Transmission Expenses (566)		0	42
Rents (567)		0	43
Maintenance Supervision and Engineering (568)		0	44
Maintenance of Structures (569)		0	45
Maintenance of Station Equipment (570)		207	46
Maintenance of Overhead Lines (571)	79	774	47
Maintenance of Underground Lines (572)	1,026	24	48
Maintenance of Miscellaneous Transmission Plant (573)		0	49
Total Transmission Expenses	11,441	14,842	
DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (580)	38,871	39,176	50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
DISTRIBUTION EXPENSES			
Load Dispatching (581)		0	51
Station Expenses (582)	26,355	27,583	52
Overhead Line Expenses (583)	371	2,115	53
Underground Line Expenses (584)	840	24,551	54
Street Lighting and Signal System Expenses (585)	26	0	55
Meter Expenses (586)	22,596	34,663	56
Customer Installations Expenses (587)		0	57
Miscellaneous Distribution Expenses (588)	76,377	93,873	58
Rents (589)	17,673	0	59
Maintenance Supervision and Engineering (590)	24,215	24,571	60
Maintenance of Structures (591)	140	30	61
Maintenance of Station Equipment (592)	18,442	9,994	62
Maintenance of Overhead Lines (593)	63,149	121,424	63
Maintenance of Underground Lines (594)	20,066	6,800	64
Maintenance of Line Transformers (595)	13,171	8,838	65
Maintenance of Street Lighting and Signal Systems (596)	34,951	31,924	66
Maintenance of Meters (597)	3,872	3,925	67
Maintenance of Miscellaneous Distribution Plant (598)	7,909	2,528	68
Total Distribution Expenses	369,024	431,995	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	13,957	10,423	69
Meter Reading Expenses (902)	23,537	19,844	70
Customer Records and Collection Expenses (903)	145,648	126,535	71
Uncollectible Accounts (904)	9,248	(2,517)	72
Miscellaneous Customer Accounts Expenses (905)		0	73
Total Customer Accounts Expenses	192,390	154,285	
SALES EXPENSES			
Supervision (911)	7,725	7,369	74
Demonstrating and Selling Expenses (912)		0	75
Advertising Expenses (913)	1,125	1,300	76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SALES EXPENSES			
Miscellaneous Sales Expenses (916)		149	77
Total Sales Expenses	8,850	8,818	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	70,278	64,986	78
Office Supplies and Expenses (921)	82,504	80,140	79
Administrative Expenses Transferred -- Credit (922)		0	80
Outside Services Employed (923)	92,238	82,526	81
Property Insurance (924)	19,606	20,046	82
Injuries and Damages (925)	17,692	16,157	83
Employee Pensions and Benefits (926)	223,808	169,645	84
Regulatory Commission Expenses (928)	39	10,546	85
Duplicate Charges -- Credit (929)		0	86
Miscellaneous General Expenses (930)	26,878	29,025	87
Rents (931)		0	88
Maintenance of General Plant (932)	41,612	1,543	89
Total Administrative and General Expenses	574,655	474,614	
Total Operation and Maintenance Expenses	15,402,205	12,760,121	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		368,987	359,342	1
Social Security		34,639	44,431	2
Wisconsin Gross Receipts Tax		1,764	1,635	3
PSC Remainder Assessment		14,352	15,293	4
Other (specify): RURAL PLANT ADJUSTMENT PRIOR YRS			(1,312)	5
Total tax expense		419,742	419,389	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sauk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.232430				3
County tax rate	mills		5.230940				4
Local tax rate	mills		10.122460				5
School tax rate	mills		10.055910				6
Voc. school tax rate	mills		1.569500				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.211240				10
Less: state credit	mills		1.272210				11
Net tax rate	mills		25.939030				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.122460				14
Combined School Tax Rate	mills		11.625410				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.747870				17
Total Tax Rate	mills		27.211240				18
Ratio of Local and School Tax to Total	dec.		0.799224				19
Total tax net of state credit	mills		25.939030				20
Net Local and School Tax Rate	mills		20.731090				21
Utility Plant, Jan. 1	\$	23,174,039	23,174,039				22
Materials & Supplies	\$	429,698	429,698				23
Subtotal	\$	23,603,737	23,603,737				24
Less: Plant Outside Limits	\$	1,548,287	1,548,287				25
Taxable Assets	\$	22,055,450	22,055,450				26
Assessment Ratio	dec.		0.807000				27
Assessed Value	\$	17,798,748	17,798,748				28
Net Local & School Rate	mills		20.731090				29
Tax Equiv. Computed for Current Year	\$	368,987	368,987				30
Tax Equivalent per 1994 PSC Report	\$	214,312					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	368,987					34

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	0	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	0		18
Structures and Improvements (341)	0		19
Fuel Holders, Producers and Accessories (342)	0		20
Prime Movers (343)	0		21
Generators (344)	0		22
Accessory Electric Equipment (345)	0		23
Miscellaneous Power Plant Equipment (346)	0		24
Total Other Production Plant	0	0	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
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3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	1,290		25
Structures and Improvements (352)	12,841		26
Station Equipment (353)	232,754		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	155,825		29
Overhead Conductors and Devices (356)	75,474		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	478,184	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	26,244		34
Structures and Improvements (361)	58,838		35
Station Equipment (362)	5,382,798	75,874	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	769,201	75,807	38
Overhead Conductors and Devices (365)	1,282,363	118,760	39
Underground Conduit (366)	308,166	8,843	40
Underground Conductors and Devices (367)	4,400,733	425,393	41
Line Transformers (368)	2,095,785	28,941	42
Services (369)	772,076	125,514	43
Meters (370)	694,929	26,467	44
Installations on Customers' Premises (371)	7,852		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	815,793	85,073	47
Total Distribution Plant	16,614,778	970,672	
GENERAL PLANT			
Land and Land Rights (389)	126,360		48
Structures and Improvements (390)	2,294,666	2,830	49
Office Furniture and Equipment (391)	106,387	2,587	50
Computer Equipment (391.1)	251,179	5,539	51
Transportation Equipment (392)	189,598		52
Stores Equipment (393)	12,577		53
Tools, Shop and Garage Equipment (394)	108,131	2,790	54

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT				
Land and Land Rights (350)			1,290	25
Structures and Improvements (352)			12,841	26
Station Equipment (353)			232,754	27
Towers and Fixtures (354)			0	28
Poles and Fixtures (355)			155,825	29
Overhead Conductors and Devices (356)			75,474	30
Underground Conduit (357)			0	31
Underground Conductors and Devices (358)			0	32
Roads and Trails (359)			0	33
Total Transmission Plant	0	0	478,184	
DISTRIBUTION PLANT				
Land and Land Rights (360)			26,244	34
Structures and Improvements (361)			58,838	35
Station Equipment (362)			5,458,672	36
Storage Battery Equipment (363)			0	37
Poles, Towers and Fixtures (364)	8,833		836,175	38
Overhead Conductors and Devices (365)	14,373		1,386,750	39
Underground Conduit (366)	162		316,847	40
Underground Conductors and Devices (367)	1,262		4,824,864	41
Line Transformers (368)	11,433		2,113,293	42
Services (369)	2,608		894,982	43
Meters (370)			721,396	44
Installations on Customers' Premises (371)			7,852	45
Leased Property on Customers' Premises (372)			0	46
Street Lighting and Signal Systems (373)	1,041		899,825	47
Total Distribution Plant	39,712	0	17,545,738	
GENERAL PLANT				
Land and Land Rights (389)			126,360	48
Structures and Improvements (390)			2,297,496	49
Office Furniture and Equipment (391)			108,974	50
Computer Equipment (391.1)			256,718	51
Transportation Equipment (392)			189,598	52
Stores Equipment (393)			12,577	53
Tools, Shop and Garage Equipment (394)			110,921	54

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	36,991		55
Power Operated Equipment (396)	273,917		56
Communication Equipment (397)	128,305	4,293	57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	3,528,111	18,039	
Total utility plant in service directly assignable	20,621,073	988,711	
 Common Utility Plant Allocated to Electric Department	 0		 60
 Total utility plant in service	 20,621,073	 988,711	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)			36,991 55
Power Operated Equipment (396)			273,917 56
Communication Equipment (397)			132,598 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	3,546,150
Total utility plant in service directly assignable	39,712	0	21,570,072
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	39,712	0	21,570,072

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	0	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	0		18
Structures and Improvements (341)	0		19
Fuel Holders, Producers and Accessories (342)	0		20
Prime Movers (343)	0		21
Generators (344)	0		22
Accessory Electric Equipment (345)	0		23
Miscellaneous Power Plant Equipment (346)	0		24
Total Other Production Plant	0	0	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	30,329		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	298,962	1,329	38
Overhead Conductors and Devices (365)	388,171	3,931	39
Underground Conduit (366)	4,544	4,088	40
Underground Conductors and Devices (367)	1,318,088	43,171	41
Line Transformers (368)	31,887	9,215	42
Services (369)	356,181		43
Meters (370)	0		44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	6,036		47
Total Distribution Plant	2,434,198	61,734	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	0		49
Office Furniture and Equipment (391)	0		50
Computer Equipment (391.1)	0		51
Transportation Equipment (392)	0		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	0		54

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			30,329 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	4,486		295,805 38
Overhead Conductors and Devices (365)	7,298		384,804 39
Underground Conduit (366)	82		8,550 40
Underground Conductors and Devices (367)	641		1,360,618 41
Line Transformers (368)			41,102 42
Services (369)	1,325		354,856 43
Meters (370)			0 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	351		5,685 47
Total Distribution Plant	14,183	0	2,481,749
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	0		56
Communication Equipment (397)	0		57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	0	0	
Total utility plant in service directly assignable	2,434,198	61,734	
 Common Utility Plant Allocated to Electric Department	 0		 60
 Total utility plant in service	 2,434,198	 61,734	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	0
Total utility plant in service directly assignable	14,183	0	2,481,749
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	14,183	0	2,481,749

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
STEAM PRODUCTION PLANT				
Structures and Improvements (311)	0			1
Boiler Plant Equipment (312)	0			2
Engines and Engine Driven Generators (313)	0			3
Turbogenerator Units (314)	0			4
Accessory Electric Equipment (315)	0			5
Miscellaneous Power Plant Equipment (316)	0			6
Total Steam Production Plant	0		0	
HYDRAULIC PRODUCTION PLANT				
Structures and Improvements (331)	0			7
Reservoirs, Dams and Waterways (332)	0			8
Water Wheels, Turbines and Generators (333)	0			9
Accessory Electric Equipment (334)	0			10
Miscellaneous Power Plant Equipment (335)	0			11
Roads, Railroads and Bridges (336)	0			12
Total Hydraulic Production Plant	0		0	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)	0			13
Fuel Holders, Producers and Accessories (342)	0			14
Prime Movers (343)	0			15
Generators (344)	0			16
Accessory Electric Equipment (345)	0			17
Miscellaneous Power Plant Equipment (346)	0			18
Total Other Production Plant	0		0	
TRANSMISSION PLANT				
Structures and Improvements (352)	5,521	3.00%	385	19
Station Equipment (353)	118,135	3.30%	7,681	20
Towers and Fixtures (354)	0	2.80%		21
Poles and Fixtures (355)	112,424	2.80%	4,363	22
Overhead Conductors and Devices (356)	38,015	3.20%	2,415	23
Underground Conduit (357)	0			24
Underground Conductors and Devices (358)	0			25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
	0	0	0	0	0
331					0 7
332					0 8
333					0 9
334					0 10
335					0 11
336					0 12
	0	0	0	0	0
341					0 13
342					0 14
343					0 15
344					0 16
345					0 17
346					0 18
	0	0	0	0	0
352					5,906 19
353					125,816 20
354					0 21
355					116,787 22
356					40,430 23
357					0 24
358					0 25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	274,095		14,844	
DISTRIBUTION PLANT				
Structures and Improvements (361)	22,051	3.00%	1,765	27
Station Equipment (362)	1,325,038	3.20%	173,464	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	355,674	3.90%	31,305	30
Overhead Conductors and Devices (365)	330,601	3.10%	41,371	31
Underground Conduit (366)	43,312	2.00%	6,250	32
Underground Conductors and Devices (367)	789,021	3.30%	152,222	33
Line Transformers (368)	672,869	3.30%	69,450	34
Services (369)	234,554	4.10%	34,175	35
Meters (370)	269,886	5.00%	35,408	36
Installations on Customers' Premises (371)	8,292	5.60%		37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	353,084	5.10%	43,748	39
Total Distribution Plant	4,404,382		589,158	
GENERAL PLANT				
Structures and Improvements (390)	199,897	2.50%	57,402	40
Office Furniture and Equipment (391)	71,965	6.30%	6,784	41
Computer Equipment (391.1)	182,674	20.00%	50,792	42
Transportation Equipment (392)	189,597	15.00%		43
Stores Equipment (393)	4,412	4.00%	503	44
Tools, Shop and Garage Equipment (394)	50,413	6.70%	7,338	45
Laboratory Equipment (395)	13,359	6.70%	2,478	46
Power Operated Equipment (396)	249,030	12.50%	24,887	47
Communication Equipment (397)	21,705	6.70%	8,741	48
Miscellaneous Equipment (398)	0	5.00%		49
Other Tangible Property (399)	0	6.70%		50
Total General Plant	983,052		158,925	
Total accum. prov. directly assignable	5,661,529		762,927	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	0	288,939	
361					23,816	27
362		967			1,497,535	28
363					0	29
364	8,833	1,189	289		377,246	30
365	14,373	1,602	459		356,456	31
366	162	85	48		49,363	32
367	1,262	3,077	9,416		946,320	33
368	11,433		884		731,770	34
369	2,608	3,886	470		262,705	35
370					305,294	36
371					8,292	37
372					0	38
373	1,041	559	9,834		405,066	39
	39,712	11,365	21,400	0	4,963,863	
390					257,299	40
391					78,749	41
391.1					233,466	42
392					189,597	43
393					4,915	44
394					57,751	45
395					15,837	46
396					273,917	47
397					30,446	48
398					0	49
399					0	50
	0	0	0	0	1,141,977	
	39,712	11,365	21,400	0	6,394,779	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC
--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	5,661,529		762,927

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	<u>39,712</u>	<u>11,365</u>	<u>21,400</u>	<u>0</u>	<u>6,394,779</u>

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
STEAM PRODUCTION PLANT			
Structures and Improvements (311)	0		1
Boiler Plant Equipment (312)	0		2
Engines and Engine Driven Generators (313)	0		3
Turbogenerator Units (314)	0		4
Accessory Electric Equipment (315)	0		5
Miscellaneous Power Plant Equipment (316)	0		6
Total Steam Production Plant	0		0
HYDRAULIC PRODUCTION PLANT			
Structures and Improvements (331)	0		7
Reservoirs, Dams and Waterways (332)	0		8
Water Wheels, Turbines and Generators (333)	0		9
Accessory Electric Equipment (334)	0		10
Miscellaneous Power Plant Equipment (335)	0		11
Roads, Railroads and Bridges (336)	0		12
Total Hydraulic Production Plant	0		0
OTHER PRODUCTION PLANT			
Structures and Improvements (341)	0		13
Fuel Holders, Producers and Accessories (342)	0		14
Prime Movers (343)	0		15
Generators (344)	0		16
Accessory Electric Equipment (345)	0		17
Miscellaneous Power Plant Equipment (346)	0		18
Total Other Production Plant	0		0
TRANSMISSION PLANT			
Structures and Improvements (352)	0		19
Station Equipment (353)	0		20
Towers and Fixtures (354)	0		21
Poles and Fixtures (355)	0		22
Overhead Conductors and Devices (356)	0		23
Underground Conduit (357)	0		24
Underground Conductors and Devices (358)	0		25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
	0	0	0	0	0
331					0 7
332					0 8
333					0 9
334					0 10
335					0 11
336					0 12
	0	0	0	0	0
341					0 13
342					0 14
343					0 15
344					0 16
345					0 17
346					0 18
	0	0	0	0	0
352					0 19
353					0 20
354					0 21
355					0 22
356					0 23
357					0 24
358					0 25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	0		0	
DISTRIBUTION PLANT				
Structures and Improvements (361)	0			27
Station Equipment (362)	485	3.20%	971	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	170,466	3.90%	11,598	30
Overhead Conductors and Devices (365)	153,359	3.10%	11,981	31
Underground Conduit (366)	45	2.00%	131	32
Underground Conductors and Devices (367)	366,384	2.00%	44,199	33
Line Transformers (368)	1,578	3.30%	1,204	34
Services (369)	122,322	4.10%	14,576	35
Meters (370)	0			36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	462	5.10%	299	39
Total Distribution Plant	815,101		84,959	
GENERAL PLANT				
Structures and Improvements (390)	0			40
Office Furniture and Equipment (391)	0			41
Computer Equipment (391.1)	0			42
Transportation Equipment (392)	0			43
Stores Equipment (393)	0			44
Tools, Shop and Garage Equipment (394)	0			45
Laboratory Equipment (395)	0			46
Power Operated Equipment (396)	0			47
Communication Equipment (397)	0			48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
Total General Plant	0		0	
Total accum. prov. directly assignable	815,101		84,959	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	0	0	
361					0	27
362					1,456	28
363					0	29
364	4,486	257	147		177,468	30
365	7,298	409	233		157,866	31
366	82	43	24		75	32
367	641	1,562	891		409,271	33
368		419	238		2,601	34
369	1,325				135,573	35
370					0	36
371					0	37
372					0	38
373	351	284	162		288	39
	14,183	2,974	1,695	0	884,598	
390					0	40
391					0	41
391.1					0	42
392					0	43
393					0	44
394					0	45
395					0	46
396					0	47
397					0	48
398					0	49
399					0	50
	0	0	0	0	0	
	14,183	2,974	1,695	0	884,598	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC
--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	815,101		84,959

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	14,183	2,974	1,695	0	884,598

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Line Owned					Total End of Year (f)
	First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments During Year (e)		
Primary Distribution System Voltage(s) -- Urban						
Pole Lines						
2.4/4.16 kV (4kV)	40	3			43	1
7.2/12.5 kV (12kV)	11				11	2
14.4/24.9 kV (25kV)					0	3
Other:						
NONE					0	4
Underground Lines						
2.4/4.16 kV (4kV)	14	2			16	5
7.2/12.5 kV (12kV)	15	7	1		21	6
14.4/24.9 kV (25kV)					0	7
Other:						
NONE					0	8
Primary Distribution System Voltage(s) -- Rural						
Pole Lines						
2.4/4.16 kV (4kV)					0	9
7.2/12.5 kV (12kV)	5				5	10
14.4/24.9 kV (25kV)					0	11
Other:						
NONE					0	12
Underground Lines						
2.4/4.16 kV (4kV)					0	13
7.2/12.5 kV (12kV)	3				3	14
14.4/24.9 kV (25kV)					0	15
Other:						
NONE					0	16
Transmission System						
Pole Lines						
34.5 kV					0	17
69 kV	1				1	18
115 kV					0	19
138 kV					0	20
Other:						
NONE					0	21
Underground Lines						
34.5 kV					0	22
69 kV					0	23
115 kV					0	24
138 kV					0	25
Other:						
NONE					0	26

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm Customer: Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A farm is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
Total	0	9
Customers served at other than rural rates:		10
Farm	3	11
Nonfarm	56	12
Total	59	13
Total customers on rural lines at end of year	59	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	42,972	Tuesday	01/18/2005	11:00	22,562
February	02	41,695	Thursday	02/17/2005	10:00	21,114
March	03	41,381	Thursday	03/03/2005	09:00	22,852
April	04	39,506	Wednesday	04/27/2005	01:00	21,446
May	05	39,554	Monday	05/09/2005	10:00	21,384
June	06	46,531	Monday	06/27/2005	01:00	23,605
July	07	45,892	Thursday	07/14/2005	02:00	22,918
August	08	47,843	Wednesday	08/03/2005	01:00	25,464
September	09	46,165	Tuesday	09/13/2005	03:00	23,420
October	10	42,676	Tuesday	10/04/2005	01:00	22,224
November	11	40,333	Wednesday	11/30/2005	08:00	21,189
December	12	42,382	Thursday	12/08/2005	11:00	23,060
Total		516,930				271,238
System Name REEDSBURG UTILITY COMMISSION						

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage
Month (a)	kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01				13
February	02				14
March	03				15
April	04				16
May	05				17
June	06				18
July	07				19
August	08				20
September	09				21
October	10				22
November	11				23
December	12				24
Total	<u>0</u>				<u>0</u>
System Name REEDSBURG UTILITY COMMISSION					
State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.					
Type of Reading	Supplier				
60 minutes integrated	WISCONSIN PUBLIC POWER INC				

ELECTRIC ENERGY ACCOUNT

Particulars (a)		kWh (000's) (b)	
Source of Energy			
Generation (excluding Station Use):			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
Total Generation		0	7
Purchases		271,237	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	0	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	0	14
Total Source of Energy		271,237	15
Disposition of Energy			
Sales to Ultimate Consumers (including interdepartmental sales)		264,403	18
Sales For Resale			19
Energy Used by the Company (excluding station use):			20
Electric Utility		438	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		7	22
Total Used by Company		445	23
Total Sold and Used		264,848	24
Energy Losses:			25
Transmission Losses (if applicable)			26
Distribution Losses		6,389	27
Total Energy Losses		6,389	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)		2.3555%	29
Total Disposition of Energy		271,237	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL	RG-1	4,032	37,853	1
Total Sales for Residential Sales		4,032	37,853	
Commercial & Industrial				
SMALL POWER	CP-1	37	9,818	2
LARGE POWER	CP-2	25	45,300	3
INDUSTRIAL POWER	CP-3	5	36,797	4
LARGE INDUSTRIAL POWER	CP-4	1	116,373	5
COMMERCIAL & WHOLESALE POWER	GS-1	597	17,263	6
Total Sales for Commercial & Industrial		665	225,551	
Public Street & Highway Lighting				
STREET LIGHTS	MS-1	1	965	7
DUSK TO DAWN	MS-2	51	34	8
Total Sales for Public Street & Highway Lighting		52	999	
Sales for Resale				
INTERDEPARTMENTAL SALES	GS-1	1	1,522	9
Total Sales for Sales for Resale		1	1,522	
TOTAL SALES FOR ELECTRICITY		4,750	265,925	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		2,911,362	276,001	3,187,363	1
0	0	2,911,362	276,001	3,187,363	
33,406	41,731	680,308	74,091	754,399	2
115,176	141,049	2,687,002	399,193	3,086,195	3
84,190	99,552	2,033,516	320,400	2,353,916	4
222,531	268,219	5,628,051	1,013,865	6,641,916	5
		1,312,207	128,465	1,440,672	6
455,303	550,551	12,341,084	1,936,014	14,277,098	
		132,775	7,153	139,928	7
		5,503	247	5,750	8
0	0	138,278	7,400	145,678	
		124,399		124,399	9
0	0	124,399	0	124,399	
455,303	550,551	15,515,123	2,219,415	17,734,538	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars (a)	(b)		(c)		
Name of Vendor	WPPI				1
Point of Delivery	UTILITY SUBSTATION				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	69 KV				4
Point of Metering	ALLIANT SUBSTATION				5
Total of 12 Monthly Maximum Demands -- kW	516,930				6
Average load factor	71.8777%				7
Total Cost of Purchased Power	14,245,845				8
Average cost per kWh	0.0525				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	10,929	11,632			12
February	10,476	10,637			13
March	11,766	11,086			14
April	10,590	10,856			15
May	10,495	10,889			16
June	12,080	11,525			17
July	11,036	11,882			18
August	13,094	12,370			19
September	11,515	11,906			20
October	10,749	11,475			21
November	10,444	10,745			22
December	11,141	11,919			23
Total kWh (000)	134,315	136,922			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	NONE				1
Unit Identification	NONE				2
Type of Generation					3
kWh Net Generation (000)					4
Is Generation Metered or Estimated?					5
Is Exciter & Station Use Metered or Estimated?					6
60-Minute Maximum Demand--kW (est. if not meas.)					7
Date and Hour of Such Maximum Demand					8
Load Factor					9
Maximum Net Generation in Any One Day					10
Date of Such Maximum					11
Number of Hours Generators Operated					12
Maximum Continuous or Dependable Capacity--kW					13
Is Plant Owned or Leased?					14
Total Production Expenses					15
Cost per kWh of Net Generation (\$)					16
Monthly Net Generation --- kWh (000):					17
January					18
February					19
March					20
April					21
May					22
June					23
July					24
August					25
September					26
October					27
November					28
December					29
Total kWh (000)	0				30
Gas Consumed--Therms					31
Average Cost per Therm Burned (\$)					32
Fuel Oil Consumed Barrels (42 gal.)					33
Average Cost per Barrel of Oil Burned (\$)					34
Specific Gravity					35
Average BTU per Gallon					36
Lubricating Oil Consumed--Gallons					37
Average Cost per Gallon (\$)					38
kWh Net Generation per Gallon of Fuel Oil					39
kWh Net Generation per Gallon of Lubr. Oil					40
Does plant produce steam for heating or other purposes in addition to elec. generation?					41
Coal consumed--tons (2,000 lbs.)					42
Average Cost per Ton (\$)					43
Kind of Coal Used					44
Average BTU per Pound					45
Water Evaporated--Thousands of Pounds					46
Is Water Evaporated, Metered or Estimated?					47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel					48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.					49
Based on Total Coal Used at Plant					50
Based on Coal Used Solely in Electric Generation					51
Average BTU per kWh Net Generation					52
Total Cost of Fuel (Oil and/or Coal)					53
per kWh Net Generation (\$)					54

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE					NONE		
						Total	0
							1

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
NONE			NONE			
						Total
						0
						1

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
Total				0	0	0	0	0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
		Total		0	0	0

1

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	GREDE E	GREDE W	IP 12kV	IP 4kV	MAIN 12 kV	1
Voltage--High Side	69,000	69,000	69,000	69,000	69,000	2
Voltage--Low Side	4,160	4,160	12,470	4,160	12,470	3
Num. Main Transformers in Operation	1	1	1	1	1	4
Total Capacity of Transformers in kVA	5,000	10,000	10,000	7,500	10,000	5
Number of Spare Transformers on Hand	1	0	0	0	0	6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
						9
Kwh Output						10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation				
	(h)	(i)	(j)	(k)	(l)
Name of Substation	MAIN 4 kV	NISHAN	WASHBRN	ZOBEL	16
Voltage--High Side	69,000	138,000	69,000	138,000	17
Voltage--Low Side	4,160	12,470	4,160	12,470	18
Num. of Main Transformers in Operation	1	1	1	1	19
Total Capacity of Transformers in kVA	10,000	15,000	5,000	15,000	20
Number of Spare Transformers on Hand	0	0	0	0	21
15-Minute Maximum Demand in kW					22
Dt and Hr of Such Maximum Demand					23
					24
Kwh Output					25

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation				
	(n)	(o)	(p)	(q)	(r)
Name of Substation					31
Voltage--High Side					32
Voltage--Low Side					33
Num. of Main Transformers in Operation					34
Capacity of Transformers in kVA					35
Number of Spare Transformers on Hand					36
15-Minute Maximum Demand in kW					37
Dt and Hr of Such Maximum Demand					38
					39
Kwh Output					40

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	4,973	1,251	147,139	1
Acquired during year	134	45	2,524	2
Total	5,107	1,296	149,663	3
Retired during year	58	22	960	4
Sales, transfers or adjustments increase (decrease)	(6)	2	(255)	5
Number end of year	5,043	1,276	148,448	6
Number end of year accounted for as follows:				7
In customers' use	4,698	1,012	111,326	8
In utility's use	36	24	1,670	9
				10
Locked meters on customers' premises				11
In stock	309	240	35,452	12
Total end of year	5,043	1,276	148,448	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Mercury Vapor	175	61	56,428	1
Sodium Vapor	100	8	4,224	2
Sodium Vapor	150	153	121,499	3
Sodium Vapor	400	45	95,040	4
Total		267	277,191	
Ornamental				
Incandescent	300	4	6,336	5
Mercury Vapor	175	8	7,400	6
Sodium Vapor	70	158	58,730	7
Sodium Vapor	150	34	26,999	8
Sodium Vapor	250	43	56,850	9
Sodium Vapor	300	107	169,488	10
Sodium Vapor	400	133	280,896	11
Sodium Vapor	500	6	15,865	12
Sodium Vapor	800	4	16,896	13
Total		497	639,460	
Other				
NONE		0		14
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

555 Purchase power increased due to increase in sales & increase in power cost.

584 Underground line expenses decreased in 2005 because there was less time charged to this account and more to account 594.

586 Meter expenses decreased due to purchase of fewer meter supplies and less removal and reinstalling meters.

588 Misc distribution expenses decreased in 2005 because admin building expenses were charged to account 932.

589 Rents increased due to rental of substation equipment from ATC.

593 Maint of overhead lines decreased because prior year included upgrade of distribution system and more tree trimming.

594 Maint of underground lines increased because more time was charged to this account and less to account 584.

904 Uncollectable accounts increased due to writing off old account balances and bankruptcies.

926 Employee pensions and benefits increased because the utility is partially self-insured and there were larger health claims in 2005.

928 Regulatory commission expense decreased because the utility did not have a rate filing in 2005.

932 Maint of general plant increased because the utility began reporting all maint of the administrative building in this account in 2005 see account 588.

Electric Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page E-06)

If Additions for any Accounts exceed \$100,000, please explain.

365,367,369 Routine additions to new subdivisions and complete upgrade of distribution system.

Accumulated Provision for Depreciation - Electric --Plant Financed by Utility or Municipality-- (Page E-1)

If Accumulated Depreciation End of Year Balance is greater than the equivalent Plant in Service (Financed by Utility or Municipality) EOY Balance, please explain.

371 Over depreciated plant account.
